NHamp
352.0742
-C31
1991

1991

ANNUAL REPORT

ANNUAL REPORT

of the Commissioners, Treasurer,
and Other County Officers

CARROLL COUNTY

New Hampshire

for the Year Ending
December 31, 1991

CARROLL COUNTY LEGISLATIVE DELEGATION

DECLARATION

honoring the New Hampshire military personnel
called to active duty for service in the Persian Gulf

WHEREAS, the President of the United States, with the authorization of Congress, did order military action against Iraq in an effort to force Iraqi armed forces from occupied Kuwait, and

WHEREAS, hundreds of men and women who serve in the New Hampshire reserves and National Guard were called to active duty beginning August 22, 1990, and

WHEREAS, many Carroll County men and women did join with other members of the United States armed forces and members of the multi-national forces to restore Kuwait's independence, and

WHEREAS, the citizens of New Hampshire have the greatest pride in the men and women of the United States armed forces and do support them in their military endeavors, now therefore be it

DECLARED, by the Carroll County Delegation to the New Hampshire House of Representatives, that the men and women of Carroll County on active duty during the Persian Gulf hostilities be recognized and applauded for carrying out their missions with professional excellence, dedicated patriotism and exemplary bravery, and be it further

DECLARED, that the families of these brave New Hampshire men and women be commended and praised for their strength and support during this time of conflict.

TABLE OF CONTENTS

Carroll County Delegation Declaration....2

Carroll County Officers....4

Carroll County Delegation Members....6

Carroll County Commissioner's Report....7

Carroll County Treasurer's Report....8

Carroll County Registry of Deeds Report....10

Carroll County Sheriff's Department Report....13

Carroll County Jail & House of Correction Report....21

Carroll County Attorney's Office Report....28

Mountain View Nursing Home Report....35

Carroll County Human Resources Report....40

UNH Cooperative Extension Report....46

Summary Carroll County Delegation Meetings....48

Carroll County Budget....61

Carroll County Tax Apportionment....65

Auditor's Financial Letters and Statements....66

CARROLL COUNTY OFFICERS 1991

COMMISSIONERS	
Brenda M. Presby, Chairman	Freedom
Marjorie M. Webster, Clerk	Tuftonboro
Raymond H. Abbott, Jr.	Jackson
TREASURER	
Mary C. Mills	Tamworth
COUNTY ATTORNEY	
William D. Paine, II	Intervale
COUNTY SHERIFF	
Roy H. Larson, Jr.	Conway
APPOINTED COMMISSIONER TO PERFORM THE DUTIES OF THE CLERK	
James Shortill (Jan.-Apr.)	Dover
CLERK OF SUPERIOR COURT	
Samuel C. Farrington	Tamworth
JUDGE OF PROBATE	
John F. Connolly, Jr.	Conway
REGISTER OF PROBATE	
Gail S. Tinker	Wolfeboro
REGISTER OF DEEDS	
Lillian O. Brookes	Wolfeboro
NURSING HOME ADMINISTRATOR	
Gregory F. Froton, Sr.	Rochester
CHAPLAIN, NURSING HOME	
Rev. Leon J. Cone	Wolfeboro
PHYSICIAN, NURSING HOME	
Gerard G. Bozuwa, M.D.	Wakefield
HUMAN RESOURCES DIRECTOR	
Forrest W. Painter	Wolfeboro
SUPERINTENDENT, COUNTY JAIL	
Dennis A. Robinson	Barnstead
COUNTY MAINTENANCE SUPERVISOR FARM MANAGER	
Dennis A. Robinson	Barnstead

CARROLL COUNTY DELEGATION

NEW HAMPSHIRE HOUSE OF REPRESENTATIVES

1991

GENE G. CHANDLER, CHAIRMAN — Bartlett
DISTRICT NO. 1
Bartlett, Chatham, Hart's Location, Jackson

NANCI A. ALLARD — Conway
HOWARD C. DICKINSON — Center Conway
ARTHUR G. DODGE, JR. — Conway
DISTRICT NO. 2
Conway, Hale's Location

ROBERT J. DALY, JR. — Freedom
DISTRICT NO. 3
Albany, Eaton, Freedom, Madison

ROBERT W. FOSTER, VICE-CHAIRMAN — Moultonboro
ALLEN R. WIGGIN — Center Harbor
DISTRICT NO. 4
Moultonboro, Sandwich, Tamworth

ROBERT R. JEAN — South Effingham
HOWARD N. SAUNDERS — Melvin Village
DISTRICT NO. 5
Effingham, Ossipee, Tuftonboro

MILDRED A. BEACH — Wolfeboro
JOSEPH E. BRADLEY — Wolfeboro
DISTRICT NO. 6
Brookfield, Wolfeboro

GORDON E. WIGGIN, CLERK — Sanbornville
DISTRICT NO. 7
Wakefield

CARROLL COUNTY COMMISSIONERS

Marjorie M. Webster **Raymond H. Abbott, Jr.**
Brenda M. Presby

CARROLL COUNTY COMMISSIONERS

1991 ANNUAL REPORT

For the first time in many years, a supplemental budget was necessary to meet our financial obligations. Because of the unprecedented and unexpected increases in the Human Services categories; Intermediate Nursing Care, Board and Care of Children and Aid to the Permanently and Totally Disabled, an extra $465,000 needed to be raised.

Our business office manager of 10 years, Robert Wallace, retired in May and his dedication and expertise will be missed. Sandra Ellis of our office staff was appointed the acting business office manager.

Several public hearings were held on the privatization of the jail. Attorney Jack Dolan of Dover, reviewed a preliminary agreement with the "N" Group of Texas. Due to the "N" Group's involvement in other areas, the project is still being investigated.

Our jail census continues to increase and in an effort to control overcrowding, we have available for certain inmates, electronic monitoring. After conferring with the court system and law enforcement agencies, it has been used with several inmates with much success.

On behalf of the employees of the nursing home and jail, negotiations continue with the American Federation of State, County and Municipal Employees. The Sheriff's Department voted to join the International Brotherhood of Teamsters on April 1st and negotiations will begin.

Carroll County was selected to host the New Hampshire Association of Counties Annual Conference at the Sheraton White Mountain Inn, Settlers Green, North Conway. The three day event was very well attended and quite successful.

We wish to thank the Delegation, Department Heads, Elected Officials, and our loyal employees for their assistance and cooperation.

Respectfully submitted,

Brenda M. Presby
Marjorie M. Webster
Raymond H. Abbott, Jr.

TREASURER'S REPORT

1991

During a year in which many towns experienced slow property tax collections and a great number of tax liens, the town tax remittances to the County were all paid by December 16, 1991 (the due date was December 17, 1991). Thank you, town officials, for your splendid cooperation.

We received seven bids for the purchase of our $3.5 million Tax Anticipation Notes dated January 23, 1991, due December 26, 1991. The low bidder was BayBank of Boston at 5.69%, resulting in the expense of borrowing being $186,425.00. This was offset by investment of the Tax Anticipation Notes proceeds at 8.65% with First NH Bank, which produced income of $124,078.00.

Due to the fact that 1991 was a year of great insecurity, restructuring and stress concerning financial institutions, banks which held Carroll County deposits with totals over $100,000.00 were required to secure these deposits with collateral of federal government backed securities.

Deposits were monitored and invested in Carroll County Banks to bring in the greatest amount of revenue consistent with safety of the funds.

At this time, I would like to express my sincere appreciation to my deputies John Bridges and Ann Aiton, Bank Commissioner Roland Roberge, State Treasurer Georgie Thomas, and my Treasurer's Advisory Committee, for their advice and support.

Also, I thank the County Delegation, the Commissioners, and the Business Office staff for the courtesies shown me.

Respectfully submitted,

Mary C. Mills,
Treasurer

CASH ON HAND	January 1, 1991	781,410
RECEIPTS		
Taxes from Towns	3,514,065	
Register of Deeds	409,056	
Sheriff's Department	148,651	
Miscellaneous	4,778	
Insurance Refunds	30,680	4,107,230
County Nursing Home	3,636,371	
Jail	3,480	
Farm	72,209	
Annex Rents	7,200	
Water Rents	7,300	
Court Rentals	59,361	3,785,921
Interest-Tax Anticipation	145,014	
Interest-General Funds	17,206	
Interest-Revenue Sharing	14,462	
Interest-Capital Reserve	17,072	
Interest-Juvenile Placement	2,230	195,984
Welfare/Social Services	23,082	
Revenue Sharing	686	
Victim Witness Grant	26,250	50,018
	Total	$8,920,563

DISBURSEMENTS		
Paid on Commissioners Orders		7,477,339
Paid on Long Term Debt		101,000
Interest Payments		227,721
Regional Appropriations	82,800	
Cooperative Extension	139,300	
County Convention	8,962	
Revenue Sharing	686	231,748
	Total	8,037,808

CASH ON HAND	December 31, 1991	
General Fund Account	218,296	
Payroll Account	9,898	
Nursing Home Account	164,890	
Tan Funds	10,469	
Petty Cash	1,300	
Capital Reserve Fund	264,221	
Juvenile Placement	36,568	
Revenue Sharing Fund	177,113	882,755
	Total	$8,920,563

CARROLL COUNTY
Bank Balances of Investments & Accounts
December 31, 1991

Berlin City Bank	103,170
Community Bank	9,898
Farmington National	219,596
First Central Bank	256,811
First NH Bank	79,671
Fleet Bank	77,913
Meredith Village Bank	32,374
North Conway Bank	103,322
Total	$882,755

CARROLL COUNTY REGISTRY OF DEEDS

1991 ANNUAL REPORT

During 1991 there was a remarkable change in the character of documents being recorded. The continuing depression in the real estate market, the failure and merging of Banks prompted the recording of many specialized documents and foreclosures in addition to the usual mix of deeds, mortgages, attachments, releases, etc., all of which contributed to the fact that our income of $409,056.00 slightly exceeded the projected income of $407,700.00.

$329,004.00 was the result of the "labor intensive" aspect of the Registry work which continued at a relatively high level. In 1991, recording and all related service produced an income of $268,954.00; sale of customer copies to researchers earned $56,560.00; and the FAX service earned $3,490.00. Commission collected on sale of Transfer Tax Stamps was $71,039.00, down from $74,434.00 in 1990; Bank interest earned was $9,013.00, down from $10,029.00 in 1990.

The Optical Disk System (Image File Automation) became a part of our computer network in May 1991. The technology it provides has helped us to develop a state-of-the-art security copying and storage system and is being developed for future usage in the restoration of document books as needed.

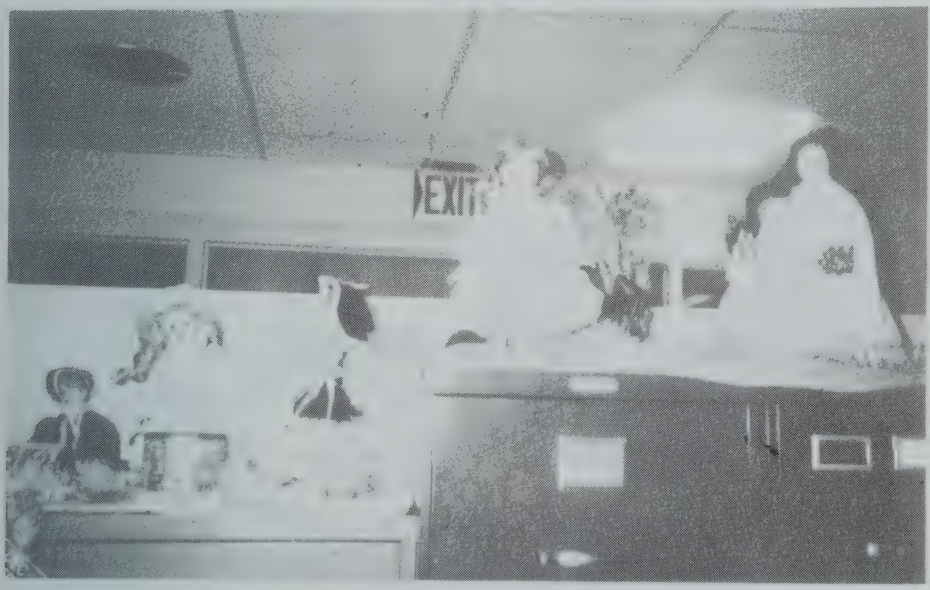
As this report is being written, our Index System is being up-graded so that it will provide further efficiency of service and programs for expanding inter-office reports.

I wish to express my sincere appreciation for their splendid support, to my deputies, office staff and the County Business Office, as well as the courtesy shown me by the County Commissioners and members of the Delegation.

Miss Susan Aiton, a resident of Ossipee, who does research reporting in our Registry, very kindly lends us a beautiful doll and teddy bear collection each Christmas, as shown in the accompanying picture. It adds a festive touch to our office and is greatly enjoyed by all.

LILLIAN O. BROOKES
Register of Deeds

At Christmas time in the Registry of Deeds, a display of festive dolls.



At Christmas time in the Registry of Deeds, a display of festive stuffed bears.

CARROLL COUNTY SHERIFF'S DEPARTMENT
1991 ANNUAL REPORT

As required by statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department for the year 1991.

Even though there was a cut in manpower in the Sheriff's Department for 1991, there was again an increase in the work load in the Civil Division, due to the present economy, which has resulted in my department turning over more revenue then was expected to the County to be credited against my budget.

The Sheriff's Department again received funds from the Federal Government, which allowed us to continue our law enforcement patrol within certain areas of the National Forest system within Carroll County. This patrol was done by assigning a full time Deputy and a Special Deputy to cover the two patrol shifts. A copy of the activity for the years patrol of the Kancamaugus Highway is attached.

The Child Youth Services Unit again has had a very active year as is shown in the attached Youth Services Unit Report. Members of this unit have also spent many hours in the County Elementary Schools where they have presented our Child Safety and "DARE" programs.

The Dispatch Center continues to grow and has done an excellent job throughout the year and we will continue to try and upgrade and provide the same courteous and professional services to you, the public, in the years ahead. This department logged over 303,980 radio and phone messages in 1991. There were 78,765 requests that went through the Carroll County Police Dispatch Telecommunications Terminal for this department and other departments within the County.

This department again wants to say thank you to the Mutual Aid Fire Department's help and monetary support they provide in helping to keep our Central Dispatch Center equipment updated and replaced as the need arises.

Training was again on the agenda. All full time Deputies and all Special Deputies received their mandatory training in 1991 along with some of the Dispatchers. The following are some of the training courses attended:

"K-9 Handler and Dog Certification Course"
"Homicide Investigation"
"Civil Process Seminar"
"Child Abuse Prevention Forum"
"Search Warrant, Affidavit and Application"
"Domestic Violence Laws"

"Police Liability"
"Landlord and Tenant Actions"
"Restraining Orders and Child Custody Actions"
"UCR Seminar"
"Spots Terminal Operators Training"
"Dispatch Seminar"
"DARE Refresher Training School"
"Firearms Instructor Recertification Course"

All of the members of the Carroll County Sheriff's Department along with some of the local departments received their firearms training from our qualified instructor at our firearm training range.

There were 3,356 Writs served and 122 Executions acted upon as of December 31, 1991. This resulted in revenue of $79,000 being turned over to the County. There is $2,016.81 on hand and $1,863.39 owed by attorneys at this time.

As 1991 comes to a close, I would like to thank the County Commissioners, the County Delegation, members of my Department and all law enforcement agencies, along with you, the general public, who have helped and aided me and the Sheriff's Department throughout the year. Your support and vote of confidence is greatly appreciated.

Respectfully submitted,

Roy H. Larson, Jr.,
Sheriff

Sheriff Roy H. Larson, Jr.
Carroll County Sheriff's Department
Ossipee, NH 03864

Dear Sheriff Larson,

RE: 1991 Civil Warrant & Bad Check Investigation Statistics

During this past year of 1991 the Carroll County Sheriff's Department experienced significant increases in both the areas of complaints received for investigation of bad checks, and from civil arrest warrants received from various district courts throughout the State of New Hampshire.

During 1991 the Carroll County Sheriff's Department received a total of 261 civil orders of arrest as opposed to 165 in 1990. This is a statistical increase of 58.3 percent. Of these, deputies were able to locate and effect 140 arrests. A total of 41 warrants were returned to their respective issuing court because the named defendant had moved from within our jurisdiction. An additional 51 warrants were vacated by the issuing courts, and thus also were returned. At this time 29 civil warrants remain on file.

The investigation of Bad Checks by the Carroll County Sheriff's Department realized a very substantial increase. During 1991 we received a total of 407 bad checks as compared to 199 during 1990. This figure represents an increase of 106 percent.

Once again this year we have been very successful in obtaining restitution for the victims of these cases. During 1991 we cleared 295 bad check cases, and have been able to return $20,617.08 with an additional $2,088.99 in fees to these victims.

Respectfully submitted,

Scott A. Carr
Sergeant

Sheriff Roy H. Larson, Jr.
Carroll County Sheriff's Department
Ossipee, New Hampshire 03864

Dear Sheriff Larson:

RE: Yearly Report of Activities of the Criminal Division and Forestry Patrol for 1991

In Law Enforcement, generally, there is a direct correlation between the activity handled by a police agency and the geographical area and the economic conditions that exist in that area.

Again this year, we experienced increases in crimes such as Domestic Violence, Juvenile Problems, Bad Checks, Burglary and Drug Offenses. In addition to seeing these crimes increase, we also had a substantial increase in calls for service to the Court System, which has resulted in more transports of prisoners being handled by this department.We have also been faced with a shortage of manpower, due to constraints in the annual budget.

The following is a breakdown of the activity covered by the Carroll County Sheriff's Department for the year 1991.

Alarms	60	Arrest/Wanted Person	266
Animal Calls	2	Assist Other Agencies	462
Assaults	12	Burglary	19
Breach of Peace	8	Criminal Threatening	9
Civil Complaints	9	Dog Complaints	2
Criminal Mischief	35	Domestic	26
Criminal Trespass	5	Domestic Disturbance	8
Disturbance Complaints	13	Drug Offense	20
Driving While Intoxicated	22	Forgery	10
Fraud/Bad Checks	407	Illegal Camping	1
Involuntary Emergency Commitments	39	Interfering with Freedom	1
K-9 Assists	22	Juvenile Problems	39
Littering	3	Liquor Law Violations	21
Mental Person	1	Lost/Mislaid Property	1
Motor Vehicle Theft	3	Motor Vehicle Accidents	97

Obstructing Government	11	Nuisance	1
Recovered Lost Property	6	Parade	1
Stolen Property	9	Rape	1
Suspicious Nature	23	Sex Offenses	32
Transports for Court	471	Suicides	15
Unfounded Complaints	5	Thefts	53

Forestry Patrol Activity

Assist Forest Service	94	Assist to Public	50
Campsite Checks	153	Campsite Evictions	14
D E Tags	5	Liquor Law Violations	39
Possession Alcohol/Minor	20	Motor Vehicle Accidents	3*
Motor Vehicle Arrests	4	Motor Vehicle Check-ups	147
Motor Vehicle Summons	78	Motor Vehicle Warnings	100
Parking Tickets Issued	62	Vehicles Towed	7
Thefts from Campsites	6	Drug Arrests	5
Thefts from Vehicles	3	Structure Fire	1

* Included in the Department total.

TOTAL ACTIVITY FOR 1991:	2941	Calls for Service Reportable
	98	Non-Reportable
	3,039	Total Activity For 1991

Respectfully submitted,

Steve Richardson
Detective Corporal

Sheriff Roy H. Larson, Jr.
Carroll County Sheriff's Department
Ossipee, New Hampshire 03864

Jan L. Huddleston
Criminal Investigator
Youth Services Dept.
Carroll County Sheriff's Dept.

Dear Sheriff Larson,

Another busy year in the Youth Services Department of Carroll County. Despite the poor economic pressures and the loss of manpower, we're seeing an increase in cases investigated overall.

The range of the caseload has changed. There's a noticeable increase in alcohol/drug related offenses which results in a rise in juveniles being taken into protective custody, status offenders and sometimes runaways.

This department has noticed a marked increase in assistance given to other agencies with abuse investigations. This helps the cases be more competently investigated and, therefore, they go through the judicial system more smoothly.

I would like to take this opportunity to commend the Carroll County Attorney's Office for their outstanding record of convictions for the year. Alot of hard work and effort on everyone's part went into bringing these cases to their final conclusion.

Lastly, I would like to thank the County Attorney's Office for obtaining the funding for me to attend the "Basic Training for the Prosecution of Child Abuse Cases." This training took place at the University of Hartford, Hartford,Connecticut and was funded by community organizations in the area. This has helped immensely in the investigation process of these cases.

Respectfully submitted,

Jan L. Huddleston
Criminal Investigator

The original Carroll County Home before the new building was built. Portions have been torn down and renovations made: and today it has the Carroll County Attorney's Office, Probation Office and Carroll County Health and Home Service.

The Carroll County Jail and House of Correction and the Attorney's Office as it looks today.

CARROLL COUNTY JAIL & HOUSE OF CORRECTION

1991 ANNUAL REPORT

To the Carroll County Commissioners:

The following is my report of the Carroll County Jail & House of Correction for the year 1991.

There were 771 subjects, with 23 being held over from 1990, giving us a total of 794. There were a total of 58 females held, with 17 of them being committed.

A total of 10,968 days were served, and the total number of meals served to the inmates was 31,199.

We are currently experimenting with a new branch of corrections called "Electronic Monitoring". We are currently the only County in the State of New Hampshire doing this type of incarceration. By using this system, it allows the inmate to keep his job and help to prevent their families from seeking welfare assistance. This in turn will save the taxpayer money. We will continue to give you a progress report of our gained success with this new program.

I would like to thank the staff here at the Jail and House of Correction for their loyal and dedicated service and for the many sacrifices that have been made during these bad economic times that the County has been experiencing.

I would also like to thank the Commissioners, Nursing Home staff, County Attorney and staff, the Sheriff, State and local authorities for their assistance and cooperation.

Respectfully submitted,

Dennis A. Robinson,
Superintendent

Total Number of Inmates Booked in 1990 and Held Over into 1991

1. Held Adult Males	7	Days Served in 1991	462
2. Committed Adult Males	14	Days Served in 1991	1,048
3. Held Adult Females	1	Days Served in 1991	140
4. Committed Adult Females	1	Days Served in 1991	29
Total Handled	23	Total Days Served	1,679

Total Number of Males Booked in 1991

1. Total Adult Males Held	506	Days Served in 1991	3,666
2. Total Juvenile Males Held	9	Days Served in 1991	11
3. Total Adult Males Comm.	181	Days Served in 1991	5,141
4. Total Juvenile Males Comm.	0	Days Served in 1991	0
Total Handled	696	Total Days Served	8,818

Total Number of Females Booked in 1991

1. Total Adult Females Held	58	Days Served in 1991	306
2. Total Juvenile Females Held	0	Days Served in 1991	0
3. Total Adult Females Comm.	17	Days Served in 1991	165
4. Total Juvenile Females Comm.	0	Days Served in 1991	0
Total Handled	75	Total Days Served	471

Total 1991 Male and Female Bookings

1. Total 1991 Bookings	771	Total Days Served	9,289

Total of 1991 Male and Female Bookings, plus Carry Overs From 1990

1. Total of All Inmates Handled in 1991	794
2. Total of All Time Served in 1991	10,968
3. Total Meals Served Inmates in 1991	31,199

Breakdown of Inmate Age Groups:

1. 10-18 Years Old	24
2. 19-25 Years Old	258
3. 26-35 Years Old	314
4. 36-45 Years Old	115
5. 46-55 Years Old	37
6. 56-65 Years Old	19
7. 66-75 Years Old	4
8. Over 75 Years Old	0
Total of Above	771

The following is a list of Alleged crimes committed by inmates that were confined in the Carroll County Jail and House of Correction in 1991.

1.	DWI 2nd	73
2.	Theft	9
3.	Disorderly Conduct	17
4.	DWI	72
5.	Capias	33
6.	Attempted Robbery	2
7.	Weapons Possession RSA 159:15	3
8.	Driving (Operating) After Suspension	61
9.	Negligently Discharging A Firearm	1
10.	Protective Custody	219
11.	Assault	8
12.	Simple Assault	50
13.	Willful Concealment	6
14.	Theft of Services	10
15.	Bench Warrant or Warrants	33
16.	Resisting Arrest or Detention	27
17.	Fugitive From Justice	14
18.	Criminal Trespass	20
19.	Violation of Domestic Violence Order	1
20.	Disobeying or Violating A Court Order	5
21.	Possession of Alcohol or Alcohol Beverage	11
22.	Possession of Cocaine	2
23.	Possession of Marijuana	3
24.	Receiving Stolen Property	15
25.	72 Hour Probation/Parole Hold	20
26.	Accomplice (Felony)	1
27.	Possession of Controlled Drug or Drugs	27
28.	Taking Without Owner's Consent	3
29.	Unauthorized Use of Propelled Vehicle	3
30.	False Information or Reports to Police and Law Enforcement	6
31.	Hold for Superior Court Appearance	7
32.	Prohibited Sales	5
33.	Theft by Unauthorized Taking	10
34.	Burglary	24
35.	Harassment	4
36.	Domestic Disturbance	1
37.	Criminal Mischief	20
38.	Attempted Burglary	1
39.	Theft by Deception	2
40.	Hold for I.E.H.	1

41.	Driving (Operating) After Revocation	11
42.	Disobeying a Police Officer	26
43.	Wrong Way on One Way	2
44.	Operating Unregistered Vehicle	1
45.	Operating Without Headlights	1
46.	Minor in Possession	4
47.	Indecent Exposure and Lewdness	5
48.	Criminal Threatening	16
49.	DWI Default	1
50.	Driving (Operating) Without Valid License	10
51.	Carrying Handgun Without Permit or License	1
52.	Hindering Apprehension	1
53.	2nd Degree Assault	3
54.	Non-Payment (Failure) to Pay Fines	7
55.	Contributing to Minor	2
56.	Unlawful Activities	1
57.	Aggravated Felonious Sexual Assault	1
58.	False Imprisonment	1
59.	Misrepresenting Age RSA 179:9	1
60.	Transportion of Alcohol or Alcohol Beverage	1
61.	Possession of Narcotics	1
62.	Reckless Conduct	4
63.	1st Degree Assault	3
64.	Bail Jumping	4
65.	Probation Violation	6
66.	Sexual Assault	3
67.	DWI Subsequent	15
68.	Conduct After Accident	4
69.	Warrant (State of Maine)	2
70.	Civil Warrant	2
71.	Unsworn Falsification	1
72.	Reckless Operation	6
73.	Misc. Misdemeanors	1
74.	Allowing Improper Person to Operate a Motor Vehicle	1
75.	Attempted Murder	1
76.	Possession Sawed off Shotgun	1
77.	Felonious Sexual Assault	2
78.	Limitations on Overtaking on the Left Side	1
79.	Escape	2
80.	Receiving Stolen Property (Class A)	1
81.	Carrying or Selling Weapons	2
82.	Criminal Liability for Conduct of Another	1
83.	Driving After Having Been Certified Habitual Offender	6
84.	Operating Without Financial Responsibility	1
85.	Stop Sign Violation	1

86.	Capias (Hillsboro County)	1
87.	Manufacturing Controlled Drug	2
88.	Transportation of Controlled Drug	4
89.	Possession of Controlled Substance	1
90.	Hold For Bail or Sentencing	3
91.	Accomplice to Theft	1
92.	Warrant (State of N.Y.)	1
93.	Fraudulent Use Of Credit Card	2
94.	Attempted Theft	1
95.	Aggravated DWI	5
96.	Issuing a Bad Check	1
97.	Prohibitions	3
98.	Warrant (Lincoln District)	1
99.	Harassing Phone Calls	1
100.	Possession Dangerous Weapon	1
101.	Shoplifting	1
102.	Felon in Possession Firearm	1
103.	Burglary	1
104.	Breach of Conditions of Bail	2
105.	Robbery	2
106.	Hold For SPU Transport Order	1
107.	Tampering With Witnesses and Informants	1
108.	Violation of Electronic Monitoring	1
109.	Burglary (Class B)	1
110.	Warrant Hold for Weare, NH	1
111.	Bad Checks	1
112.	Hold for Transport to NHSP	1
113.	Bail Revoked	1
114.	Possession With Intent to Sell a Controlled Drug	3
115.	Sale of Controlled Drug	2
116.	Cruelty to Animals	1
117.	Hold For U.S. Border Patrol	1
118.	Yellow Line Violation	1
119.	False Fire Alarm	1
120.	Sale of Narcotic Drugs	1
121.	Non-support	1
122.	Misuse of Plates	1
123.	Failure to Stop	1
	Total:	1,054

The Carroll County Jail & House of Correction, located on the County Complex, Route 171, Ossipee, N.H.

Inside the entrance to the Carroll County Jail & House of Correction, the control room and the booking area.

CARROLL COUNTY ATTORNEY

1991 ANNUAL REPORT

The office of the Carroll County Attorney has been busy in 1991, more cases have been tried, more law enforcement training sessions run and more law enforcement contacts have been made. The computers have enabled us to handle the greater volume of paperwork which is the result of training and work on the part of the office.

The Victim /Witness Program has been of benefit to more and more people as Carolann (Jensen) Puopolo has made more service visits and public service visits throughout the County. The increased responsibilities which she has undertaken has resulted in a more effective prosecution team.

This year we have tried more problem cases successfully than in prior years but we have had more appeals of cases than we have ever had before. Traffic Safety is becoming of greater concern because of the decrease in coverage of the roads within the County. The increase in traffic deaths in 1991 is of great concern.

There has been an increase in caseload generated because of the Attorney General's Office will no longer do conflict cases (that is a case in which one or both attorneys have had a personal connection with the defendant). We have taken three cases, one from Grafton County and two from Belknap County which have resulted in considerable work and travel. It is however, necessary as these matters must be dealt with.

URESA enforcement is a continuing requirement which takes time. There is presently a bill in front of the Legislature (HB 1288) which would transfer that responsibility to the Department of Health and Welfare, who are already being paid for this by Federal Funds and who have contracted with our office to pay but the State has failed to remit the agreed upon funds.

It is essential that a long range study be made of the criminal justice system in Carroll County from police to prosecution to correction to determine what long range efforts can be prioritized to give the citizens of the County protection and economy. There are minimum levels of protection that need to be established and addressed.

The decrease in numbers of traffic summons and stops has a dual effect, it cuts down fine income and it cuts down on the number of observations by police of more serious offenses.

There have been a number of awards and recognitions given to our office during this year for outstanding work in a number of fields related to our duties. The office misses Lorraine Emme who took a job with the Superior Court because of better pay, better benefits and less hours. Carroll County is very fortunate to have as dedicated a group of employees as Warren Lindsey, Gail (Gustafson) Monet and Carolann (Jensen) Puopolo who attribute so much to the operation of the office. We are also fortunate in having been able to replace Lorraine with Mary Giglio who brings a number of good skills to the office.

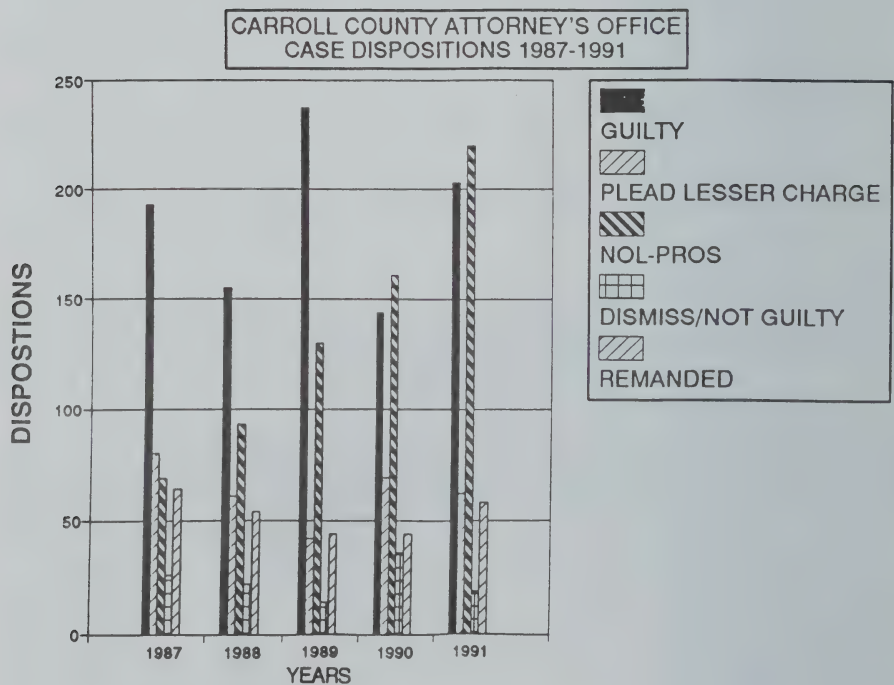
We are deeply appreciative of the support, efforts and dedication of Sheriff Larson and his department, members of the New Hampshire State Police, the Chiefs of the town departments and their officers, Fish and Game Officers, Dennis Robinson, Superintendent of the Jail and House of Correction and his staff and Trudy Stene, Robert Bennett and Linda Tancere of the Probation Department.

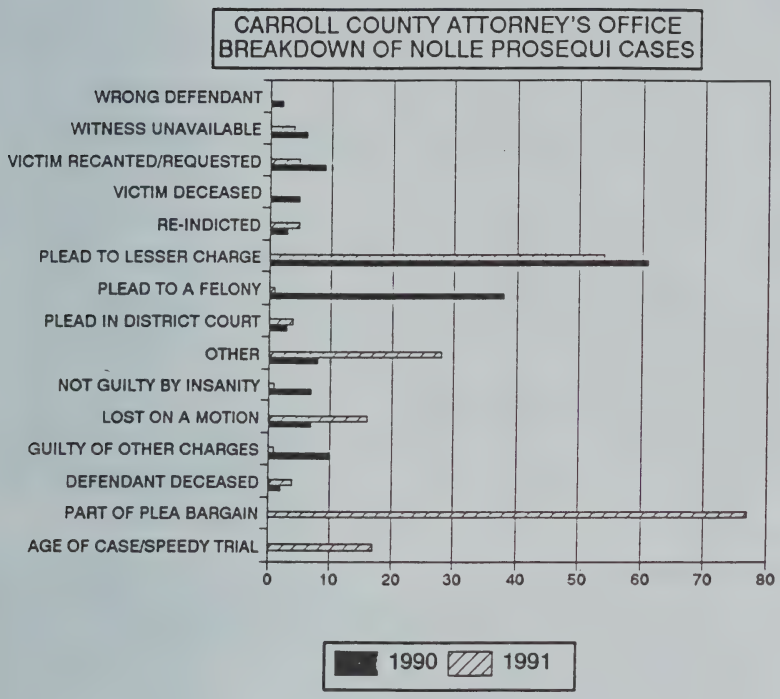
Respectfully submitted,

William D. Paine, II
Carroll County Attorney

1991 Dispositions

Guilty	186
Guilty By Jury	19
Motion Quash/Dismissed	9
Nolle Prosequi	219
Not Guilty	11
Placed On File	0
Plead to Lesser Charge	61
Remanded to District Court	59
Total Cases Disposed Of:	564

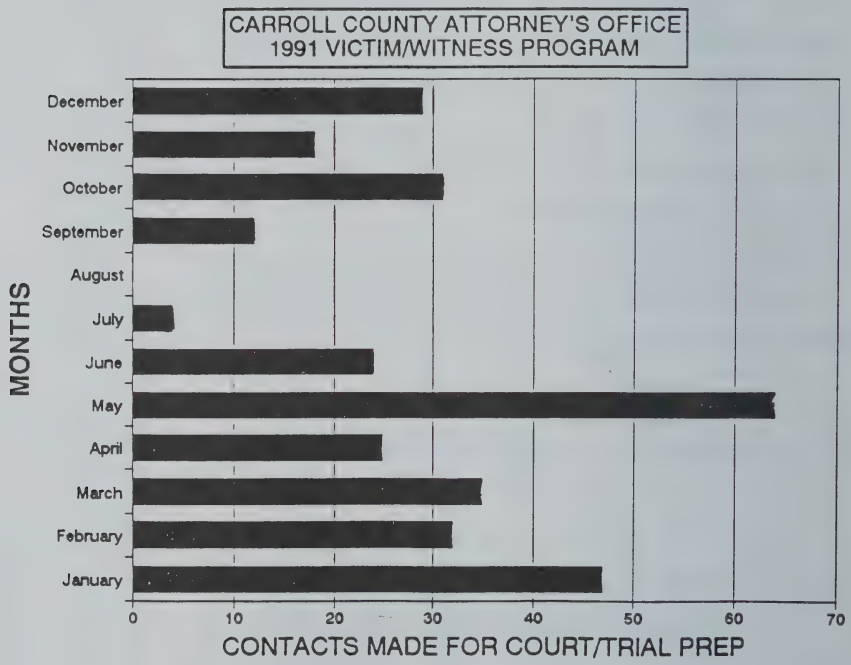




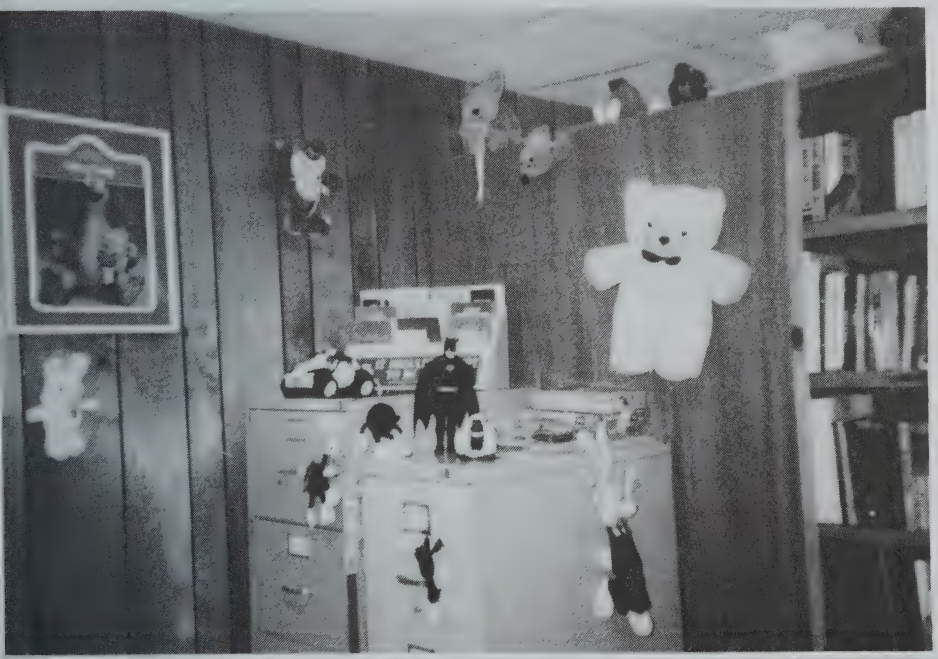
1990 TOTAL BREAKDOWN OF NOLLE PROSEQUI: 161

1991 TOTAL BREAKDOWN OF NOLLE PROSEQUI: 219

TOTAL 1991 CONTACTS FOR COURT/TRIAL PREPARATION: 321



Our Victim Witness Office is geared to helping children feel more at ease.



A ceremony was held to honor Helen "Bunny" Welch, for her 36 years of dedication and service as an employee of the Mountain View Nursing Home. "Bunny" is congratulated by Greg Froton, Nursing Home Administrator, and the Carroll County Commissioners, Marge Webster, Brenda Presby and Ray Abbott.

MOUNTAIN VIEW NURSING HOME

1991 ANNUAL REPORT

1991 was a financially successful year. The facility's income exceeded expenses by $233,847. The approved expense budget was $3,466,754. The OBRA implementation allowance was a contributing factor.

Our occupancy levels remained high at 99.3%, which represented 37,322 resident care days for 103 residents. Our Social Service Department strived to keep the beds filled. The length of stays at hospitals was reduced from 11.5 days to 7.8 days.

Our new $305,000 metal pitched roof installation was completed in June and we no longer worry when it rains.

We have raised $22,000 to date towards our goal of $57,000 to replace our 18 passenger resident bus.

Our Quality Assurance Program completed its first year of activity and was successful in having all departments select specific items to monitor and evaluate, in order to enhance the quality of care.

The facility implemented a Congregate Meal Program at the noon meal, wherein many geri-chair and wheelchair room bound residents are now brought to the multi-purpose room, adjacent to the main dining room, for a group meal. This allows greater socialization between residents and staff, who do one-on-one feeding. The residents enjoy it and seem to eat better.

The Dietary Department served 171,109 meals to residents, staff, visitors and the House of Corrections. Our food costs remained in line despite the spiralling food prices.

Nursing Department was extremely busy implementing the MDS, Minimum Data Set Assessment Programs and Resident Care Plans as required by the mammoth OBRA Federal Regulatory requirements.

To accomplish the aforementioned OBRA requirement, as well as update the nursing home business fiscal applications, we purchased new computer equipment and software.

In our Laundry Department, which had been limited to only residents' personal clothing, we were able to add the laundering of all the hand towels, with a $4,000 cost savings impact.

The Recreational Activity Department focused on having residents' families more involved with the programs, coupled with having young students from nearby elementary school visit the residents.

One of our active volunteers, Elizabeth (Sis) Pearson, was selected as an outstanding volunteer both by President Bush's Thousand Points of Light Program and Governor Gregg's Volunteer Recognition Program.

Thanks to our County Commissioners, the Delegation, Medical Director, Department Heads, employees, families, benefactors and volunteers for their continuing support.

Respectfully,

Gregory F. Froton, Sr.
Administrator

The Mountain View Nursing Home.

Residents of the Mountain View Nursing Home sharing a special meal together in the Solarium.

Residents of the Mountain View Nursing Home being entertained by children from our local schools.

Residents of the Mountain View Nursing Home at Christmas time enjoying a visit from Mr. & Mrs. Claus.

Carroll County Human Resources
1991 Annual Report

To the Carroll County Commissioners,

The responsibilities of the Human Resources Department remained the same - that of monitoring and accounting for the funds expended for the local unit share of the cost of Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and Board and Care of Children, and for the local responsibilities in regards to the administering of the programs covered under Board and Care of Children(Abused and Neglected, CHINS, and Delinquent children).

Budgetarily the department had a difficult year. The budget proposals that were originally submitted by the department were reduced significantly during the budget approval process. The expenditures were monitored carefully and by mid-year it was apparent that the appropriated amounts would be insufficient. The shortfall was originally estimated at $465,000. The data was continually monitored throughout the supplemental budget process and ultimately indicated a shortfall in excess of $500,000. The supplemental budget process, however, provided only $465,000 and the department ended the year with a $77,716 deficit.

The overall 1991 expenditure of $1,978,716 was an increase of $567,716 over 1990. The increases were essentially in the categories of Intermediate Nursing Care (over $360,000) and Board and Care of Children (more than $175,000). While the increase in Intermediate Care in total dollars at first seems excessive, it is consistent with an average to above average increase in nursing home rates (1991 rates included a supplemental increase to all nursing homes for implementation of OBRA) and there was a slightly more than average increase in case numbers. Given these situations, the increase (36%) is reasonable as either of these factors alone would produce an increase in costs, the two combined, however, produce a notable increase.

On the other hand, Board and Care of Children, which had a lower dollar increase, showed a 100% increase in costs. While the expense to providers to care for children rises with the cost of living, the increase in expenditures was largely due to increased case load. The increase in costs is consistent with the increase in number of children served by the local district office of the Division for Children and Youth. The increase in case numbers began to level off in the latter part of 1991. The local district office confirms that the increase in cases has slowed and they project that the caseload will remain relatively stable through 1992.

In addition to monitoring and accounting for funds, the department administered the grant program to provide incentive funds for Juvenile Prevention Programs. Consistent with rules of the Division for Children and Youth Services, grant applications are received by the County and a panel of seven members review the proposals and make recommendations to the Commissioners. A total of $36,000 was available and by year end the Request for Proposals had been issued and a number of grant proposals received. The panel will review and make funding recommendations in early January with a goal to have awards issued by the end of January. The panel members for the current review cycle are M. Jayne Jarvis, Frances Strayer, and Forrest Painter as representatives for the three County Commissioners. Ray Barrett, Elizabeth Bernat, and Eileen Mullen are representatives for the three positions assigned to the Division of Children and Youth. The seventh member, Jan Huddleston, from the Carroll County Sheriff's Department, was elected at large by the other six panel members.

Respectfully submitted,

Forrest W. Painter
Director, Human Resources

State of New Hampshire

By The

Carroll County Commissioners

A Proclamation

VERNA E. HAYNES

SEPTEMBER 23, 1886

WHEREAS, *Verna E. Haynes attains the age of one hundred and five years today; and*

WHEREAS, *she is the longest living resident of the Mountain View Nursing Home; and*

WHEREAS, *the County is celebrating this day with her;*

NOW, THEREFORE, WE, THE COMMISSIONERS *of the County of Carroll in the State of New Hampshire, do hereby proclaim* **SEPTEMBER 23, 1991** *as* **VERNA E. HAYNES DAY,** *and urge all to join us in honoring her on this day and wishing her a very Happy Birthday.*

Given at the Commissioners meeting in Ossipee, this twelfth day of September, in the year of Our Lord, one thousand nine hundred and ninety one.

Carroll County Commissioners

In celebration of her 105th birthday, a party was held in honor of Verna E. Haynes, a resident of Mountain View Nursing Home.

The highlight of her birthday celebration was a ride by horse and buggy with Monty Warman.

The Carroll County Administration Building, which has the Sheriff's Department, Registry of Deeds, Probate and District Courts, and offices for the Commissioners, Treasurer and Business Office.

The county road which leads from Route 171 to the Nursing Home, Jail and Attorney's Office.

UNH COOPERATIVE EXTENSION

1991 ANNUAL REPORT

Cooperative Extension offers residents throughout the state access to the research and knowledge generated at the University. In Carroll County, Extension programs over the past year provided one out of every six individuals with direct, pertinent information about important issues. Year round programs are offered under two major program areas: Natural Resources; and Family, Community, and Youth.

Money management is an important issue in today's economy. The pamphlet, "When Your Income Drops," was requested by 170 Carroll County residents.

Another 62 individuals traveled to Conway, Wolfeboro, or Ossipee to attend workshops on "Financial Empowerment for Women" and "Taking Charge of Your Finances." Participants learned about a spending/savings plan, credit management, insurance terms, legal issues, and record-keeping techniques.

Family day care providers in the Wolfeboro area benefited from the expertise of the Extension educator in family development. Ann Belisle's programs centered on such topics as stress and child care, working with parents, and nutrition. Parents also participated in a financial management workshop praised for its up-to-date information.

Volunteers from Church Women United provided the form, and Extension Educators provided the content for parent workshops on nutrition, food preparation and safety, and family resource management.

More than 640 families and child care providers in Carroll County received three of UNH Cooperative Extension's informational newsletters, "Cradle Crier" and "Toddler Tales," and "The Preschooler," all with important tips on child development and safety.

4-H programs are administered by UNH Cooperative Extension. In addition to the local clubs, 2,700 Carroll County youth participated in school enrichment programs under the guidance of the Extension educator in 4-H and youth development, Dotty Burrows.

Close to 1,000 children learned more about deafness, blindness, learning disabilities, and cerebral palsy through a puppet program entitled "Kids on the Block." This handicapped-awareness program features puppets playing the roles of children with handicaps.

Bicycle safety programs in Wakefield, Ossipee, Wolfeboro, Tuftonboro, and Moultonboro attracted close to 2,300 youngsters.

Extension Educator, David Sorensen helped the town of Conway negotiate a 38-acre gift of land for recreational purposes.

Extension Educator for Forestry Resources, Peter Pohl, helped town officials with wetlands identification and mapping workshops and workshops on deeryard management.

Respectfully submitted,

Peter W. Pohl, Extension Educator

The Carroll County Courthouse, home of Superior Court, located in the Courthouse Square, Ossipee, NH.

SUMMARY

CARROLL COUNTY DELEGATION MEETINGS

December 12, 1990	Public Hearing
December 20, 1990	Public Hearing
January 14, 1991	County Budget
January 21, 1991	County Budget
January 28, 1991	County Budget
February 4, 1991	County Budget
February 11, 1991	County Budget
March 11, 1991	County Budget
March 25, 1991	County Budget
May 6, 1991	Review 1st Quarter Operating Budget
July 22, 1991	Review 2nd Quarter Operating Budget
September 12, 1991	Supplemental Budget
September 18, 1991	Supplemental Budget
October 21, 1991	Review 3rd Quarter Operating Budget
November 25, 1991	Redistricting Plan

Complete sets of Minutes of all the above meetings are available at the Carroll County Business Office, Route 171, Ossipee, NH.

December 12, 1990

On Wednesday, December 12, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders and A. Wiggin. The Commissioners were not present at this meeting.

The purpose of this meeting was to elect officers for 1991. Representatives A. Wiggin and H. Saunders nominated G. Chandler for Chairman. The motion passed unanimously. Representatives H. Saunders and G. Wiggin nominated R. Foster for Vice Chairman. The motion passed unanimously. Representative N. Allard declined the nomination for Clerk. Representatives R. Foster and H. Saunders nominated G. Wiggin for Clerk. The motion passed unanimously.

Representative Daly made a motion to accept the Minutes of October 29, 1990, as written. The motion passed unanimously.

This meeting was followed by the Public Hearing of the Commissioners' Proposed Budget for 1991 at 10:00 A.M. at the Mountain View Nursing Home multi-purpose room. All twelve members of the Delegation and the three Commissioners; B. Presby, M. Webster and R. Abbott, Jr. were present.

Following the Public Hearing, the Executive Session was reconvened at the request of Maryellen LaRoche, Treasurer.

Representative Dickinson made a motion to go into Convention and to approve the order of the County Commissioners authorizing the County Treasurer to borrow in anticipation of tax receipts for the calendar year 1991, a sum not to exceed $3,500,000 and authorizing the County Treasurer to issue and sell tax anticipation notes of the County in the aggregate principal amount of not to exceed $3,500,000, which notes shall bear such rate or rates of interest as shall be determined by the County Treasurer. The motion passed unanimously.

December 20, 1990

On Thursday, December 20, 1990, a meeting was held in the Kennett High School Lecture Hall, Conway, NH, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to hold a public hearing on the Commissioners' Proposed Budget for 1991, in the northern part of the County to encourage more participation.

January 14, 1991

On Monday, January 14, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster, R. Abbott, Jr.; and Treasurer Mary C. Mills.

The purpose of this meeting was to begin work on the 1991 County Budget and to set up the budget review schedule.

Representative Wiggin made a motion to accept the Minutes of December 20, 1990, as corrected. The motion passed unanimously.

Representative Daly made a motion to accept the Minutes of December 12, 1990, as corrected. The motion passed unanimously.

Representative G. Wiggin made a motion to go into Convention. The motion passed unanimously. Representative G. Wiggin made a motion that $16,625 be raised by the unincorporated town of Hale's Location for tax purposes. After discussion, the motion passed unanimously.

Representative Dodge made a motion to give Commissioners authority to apply for Community Development Block Grant funds for the Proposed Scattered Site Community Land Trust Project under RSA:24. The motion passed unanimously.

The first budget account to be discussed was 4101-Treasurer. There was discussion regarding medical and dental benefits for elected officials. Representative Allard made a motion to table the item. The motion passed 7-2 (Reps. Foster and Bradley voted "No").

Representative Foster moved the motion to recommend $3,000 for 4102-Special Fees and Services (County Auditors). The motion passed unanimously. Rep. A. Wiggin moved the motion to recommend $25,000 for 4102-Special Fess and Services (Legal Fees). The motion passed unanimously. Rep. Dickinson moved the motion to recommend $8,650 for 4106-Water Works. The motion passed unanimously. Attorney Victim/Witness Advocate (4111) was put on hold. Rep. Foster made a motion to recommend $1,900 for 4150-Medical Referee. The motion passed unanimously. Rep. Allard made a motion to recommend $6,400 for 4197-Sewer System. The motion passed unanimously. Rep. Dickinson made a motion to recommend $28,189 for 8200 County Annex Building. The motion passed unanimously. Interest Expense (9100) was put on hold. Rep. Dickinson made a motion to recommend $101,000 for 9160-Long Term Debt. The motion passed unanimously. Rep. Dickinson made a motion to recommend $20,000 for 9285-Revenue Sharing. The motion passed unanimously. Rep. Jean made a motion to recommend $7,195 for 9370-Carroll County Convention. The motion passed unanimously.

Representative Daly made a motion to recommend that total expenditures for the 1991 county budget not exceed $7,410,184; the total of last year's budget. A roll call vote was taken with Reps. Beach, Daly, Dickinson, Foster, Jean, G. Wiggin, Saunders and A. Wiggin voting "Yes". Reps. Allard and Bradley voted "No". Rep. Dodge had left the meeting. The motion passed 8-2.

January 21, 1991

On Monday, January 21, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster and R. Abbott, Jr.; and Treasurer Mary C. Mills.

The purpose of this meeting was to continue work on the 1991 county budget.

Representative Bradley moved the motion to recommend $5,490 for 4101-Treasurer. The motion passed unanimously. Rep. Allard moved the motion to recommend $139,003 for 4100-Commissioners. The motion passed 10-1, with Rep. G. Wiggin voting "No". Rep. Foster moved the motion to recommend $84,132 for 4170-Administration Building. The motion passed unanimously. Rep. Foster made a motion to recommend $1,622,830 for 4190-Human Services. The motion passed 10-1, with Rep. Daly voting "No". Rep. A. Wiggin moved the motion to recommend $502,802 for 6100-Jail & HOC. The motion passed unanimously. Rep. Foster made a motion to reconsider $502,802. The motion passed 10-1, with Rep. Allard voting "No". Rep. Foster made a motion to recommend $504,256. The motion passed 9-2, with Reps. Allard and A. Wiggin voting "No".

Representative Allard moved the motion to recommend $81,328 for 7100-Farm. Rep. Dodge made the motion to recommend $30,000 for 4193-Maintenance. The motion passed unanimously.

Representative Bradley moved the motion to recommend the establishment of a base temperature of 65° in the county facilities except for the nursing home. The motion passed unanimously.

The hearing on 4110-County Attorney's Budget was rescheduled for February 11, 1991.

Representative A. Wiggin made a motion to approve the Minutes of January 14, 1991, as corrected. The motion passed unanimously.

January 28, 1991

On Monday, January 28, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer Mary C. Mills.

The purpose of this meeting was to continue work on the 1991 county budget.

Representative A. Wiggin made a motion to approve the Minutes of January 21, 1991, as written. The motion passed unanimously.

Mr. Greg Froton, Administrator of the Mountain View Nursing Home presented his budget. No action was taken at this meeting.

Representative Dickinson made a motion that the Carroll County Extension Service (8360) be paid monthly allotments at the same rate as that of 1990 until the budget is approved. The motion passed unanimously.

February 4, 1991

On Monday, February 4, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr.,R. Jean, H. Saunders, A. Wiggin; Commissioners M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue work on the 1991 county budget.

Sheriff Roy Larson presented his budget for the Sheriff's Department (4140) and the Dispatch Center (4142). A sub-committee of Reps. Foster, Bradley, G. Wiggin and Commissioner Abbott were appointed to study the Sheriff's Dept. budget.

Discussion followed regarding Regional Appropriations: Wolfeboro Area Children's Center (9180-157) and Carroll County Mental Health (9180-156).

February 11, 1991

On Monday, February 11, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer Mary C. Mills.

The purpose of this meeting was to continue work on the 1991 county budget.

Representative A. Wiggin made a motion to accept the Minutes of January 28, and February 4, 1991, as written. The motion passed unanimously.

Discussion followed regarding Regional Appropriations: Retired Senior Volunteer Program (9180-153), Carroll County Health & Home Care Services (9180-151) and Children Unlimited (9180-158).

Lillian Brookes, Register of Deeds, presented her budget for 4120-Registry of Deeds.

Carolann Jensen presented her budget for 4111-Attorney Victim/Witness Advocate.

William Paine, County Attorney, presented his budget for 4110-County Attorney.

No action was taken at this time by the Delegation on any of the above accounts.

March 11, 1991

On Monday, March 11, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster and Treasurer Mary C. Mills.

The purpose of this meeting was to continue work on the 1991 county budget.

The motion to accept the Minutes of February 11, 1991, as written was passed unanimously.

The Commissioners request for approval of budget transfers for 1990 in the amount of $111,146.91 was approved.

Representative A. Wiggin made a motion to recommend $150,761 for 4110- County Attorney. The motion passed unanimously. Rep. A. Wiggin made a motion to recommend $31,825 for 4111-Attorney Victim/Witness. The motion passed unanimously. Rep. A. Wiggin made a motion to recommend $219,772 for 4120-Registry of Deeds. The motion passed unanimously. The Sheriff's Department (4140) and (4142) Dispatch Center was postponed.

Rep. Gordon Wiggin moved $226,823 for Nursing Home Administration, Dept.5100. Motion defeated 4 yes, 6 nos. Rep. Jeb Bradley moved $221,617 for the Nursing Home Administration Dept. Motion carried. (Reps. Gordon Wiggin, Allen Wiggin and Arthur Dodge opposed).

Rep. Arthur Dodge moved $632,608 for Dept. 5130, Dietary. Motion carried.

Motion made by Rep. Allen Wiggin to recommend $1,905,757 for Nursing, Dept. 5140. Motion passed.

Motion made by Rep. Allen Wiggin to recommend $211,892 for Plant Operations, Dept. 5150. Motion passed.

Motion made by Rep. Allen Wiggin to recommend $98,481 for Laundry, Dept. 5160. Motion passed.

Motion made by Rep. Arthur Dodge to recommend $141,109 for Housekeeping, Dept. 5170. Motion passed.

Motion made by Rep. Arthur Dodge to recommend $31,700 for Physicians and Pharmacy, Dept. 5180. Motion passed.

Rep. Bradley moved $77,823 for Dept. 5190, Physical Therapy. Rep. Beach amended the motion to $80,098. Amended motion carried. Rep. Allard opposed.

Rep. Allen Wiggin made the motion to approve $109,565 for Dept. 5191, Recreational Therapy Motion approved.

Rep. Allen Wiggin made the motion to approve $41,826 for Dept. 5192, Social Services. Motion approved.

Rep. Allen Wiggin made the motion to approve $3,304 for Dept. 5193, Special Services. Motion approved.

Rep. Arthur Dodge moved $142,862.98 for Cooperative Extension Service. Rep. Bradley amended the motion to read $139,300. Amended motion carried. Rep. Allen Wiggin and Rep. Gene Chandler opposed.

Rep. Robert Foster moved $259,270 for Interest Expense, Dept. 9100. Motion approved.

Rep. Gordon Wiggin moved $45,000 for Health and Home Care Services, Dept. 9180-151. Motion carried.

Rep. Howard Dickinson moved $26,000 for Retired Senior Volunteer Program (RSVP), Dept. 9180-153. Motion was withdrawn. Rep. Jeb Bradley moved $24,700 for R.S.V.P. Rep. Mildred Beach amended motion to $13,000. Roll call vote on the amendment:

	YES	NO
Rep. N. Allard		X
Rep. M. Beach	X	
Rep. J. Bradley		X
Rep. R. Daly		X
Rep. H. Dickinson		X
Rep. A. Dodge		X
Rep. R. Foster		X
Rep. R. Jean		X
Rep. H. Saunders		X
Rep. A. Wiggin	X	
Rep. G. Wiggin		X

Amendment defeated 9 to 2.

Roll call vote on the original motion by Rep. Bradley for $24,700:

	YES	NO
Rep. N. Allard	X	
Rep. M. Beach		X
Rep. J. Bradley	X	
Rep. R. Daly	X	
Rep. H. Dickinson	X	
Rep. A. Dodge		X
Rep. R. Foster		X
Rep. R. Jean		X
Rep. H. Saunders	X	
Rep. A. Wiggin		X
Rep. G. Wiggin		X

Motion defeated by a vote of 6 to 5.

Rep. Allen Wiggin moved the sum of $19,500 for RSVP. Roll call vote:

	YES	NO
Rep. N. Allard	X	
Rep. M. Beach	X	
Rep. J. Bradley		X
Rep. R. Daly	X	
Rep. H. Dickinson		X
Rep. A. Dodge	X	
Rep. R. Foster		X
Rep. R. Jean		X
Rep. H. Saunders	X	
Rep. A. Wiggin	X	

Motion passed 6 votes for, 4 against.

Rep. Nanci Allard moved $10,000 for the Conservation District, Dept.9180-155. Motion passed, 6 yes, 5 no.

Rep. Allen Wiggin moved zero appropriation for Mental Health, Dept. 9180-156. Motion carried 11 in favor, Rep. Bradley opposed.

Rep. Jeb Bradley moved $4,300 for the Wolfeboro Area Children's Center,Dept. 9180-157. Rep. Allard amended the amount to $4,150. Motion as amended passed, with three opposed.

Rep. Gordon Wiggin moved $1 for Children Unlimited, Dept. 9180-158. Rep. Allard amended to $4,150. Motion as amended passed.

Rep. Allen Wiggin moved $0 for Gafney Library. Motion carried with Reps. G. Wiggin, R. Jean and J. Bradley opposed.

Commissioner Presby gave an update on the Jail Privatization.

March 25, 1991

On Monday, March 25, 1991, members of the Carroll County Delegation met as the Executive Committee at the Adminstration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer Mary C. Mills.

The purpose of this meeting was to continue work on the 1991 county budget.

Representative A. Wiggin made a motion to accept the Minutes of March 11, 1991, as written. The motion passed unanimously.

The sub-committee presented its written report on the Sheriff's Department. Discussion followed. Rep. Foster made a motion to recommend $551,590. Rep. Allard amended the amount to $649,840. Rep. Allard's amendment was defeated 5-6. The original motion was passed 6-5.

Representative G. Wiggin made a motion to recommend $165,000 for 4142-Dispatch Center. The motion passed unanimously.

Representative Foster made a motion to go into Convention. The motion passed unanimously.

The following Income Accounts were Delegation Approved:

4000	County General Income	$ 47,550
4010	Sheriff Dept. Income	147,281
4020	Registry of Deeds	407,700
5000	Nursing Home Income	3,592,911
6040	Jail & HOC Income	3,000
7000	Farm Income	58,500
7093	Maintenance Income	14,500
8000	Annex Building Rental Income	7,200
8500	Court Lease Income	48,160
9000	Interest Income	100,000
9500	Other Income	46,347
	Approved Total Income	$4,473,149

The following Expense Accounts were Delegation Approved:

4100	Commissioners		$ 139,000
4101	Treasurer		5,490
4102	Special Fees & Services		28,000
4106	Water Works		8,650
4110	County Attorney		149,866
4111	Attorney Victim/Witness		35,000
4120	Registry of Deeds		215,347
4140	Sheriff Department		551,590
4142	Dispatch Center		164,434
4150	Medical Referee		1,900
4170	Administration Building		85,762
4190	Human Services		1,436,000
4193	Maintenance		30,000
4197	Sewer System		6,400
5100	Nursing Home Administration		219,417
5130	Dietary Department		630,000
5140	Nursing Department		1,896,807
5150	Plant Operations		216,442
5160	Laundry Department		98,400
5170	Housekeeping Department		140,809
5180	Physicians & Pharmacy		31,700
5190	Physical Therapy		79,698
5191	Recreational Therapy		108,655
5192	Social Services		41,526
5193	Special Services		3,300
6100	Jail & HOC		504,256
7100	Farm		76,200
8200	County Annex Building		28,000
8360	Extension Service		139,300
9100	Interest Expense		239,270
9160	Long Term Debt		101,000
9180	Regional Appropriations		82,800
	-151 Health/Home	$45,000	
	-153 RSVP	19,500	
	-155 Conservation Dist.	10,000	
	-156 Mental Health	-0-	
	-157 Wolfe. Area Center	4,150	
	-158 Children Unlimited	4,150	
	-159 Gafney Library	-0-	
9285	Revenue Sharing Expense		20,000
9370	Carroll County Convention		7,195
	Approved Total Appropriations:		$7,522,214
	Amount to be raised by Taxation:		$3,049,065

Representative G. Wiggin made a motion that the Carroll County Delegation pass a declaration honoring the NH military personnel called to active duty for service in the Persian Gulf. The motion passed.

May 6, 1991

On Monday, May 6, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, G. Wiggin, M. Beach, J. Bradley, H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to review the County's 1st quarter operating budget.

Discussion followed on Revenues and Expenses. Rep. Dickinson moved the motion that the Delegation send a letter to the County Attorney regarding his line account 4110-068, Telephone Expense. The motion passed unanimously. Rep. Bradley made the motion that the Delegation send a letter to the Sheriff regarding the use of private motorcycles for Sheriff Department business. The motion passed unanimously.

Discussion followed on Account 4190, Human Services; 6100, Jail & HOC; and 9230, Capital Outlay. Rep. Dodge made the motion to transfer the balance of $6,456 to the General Account. The motion passed unanimously.

Representative Dodge made a motion to go into Convention. The motion passed.

Representative Beach made a motion to accept the Minutes of March 25, 1991, as written. The motion passed unanimously.

Representative G. Wiggin made a motion that Minutes of Commissioner meetings be sent to Delegation members once a month. The motion passed unanimously.

July 22, 1991

On Monday, July 22, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., A. Dodge, Jr., R. Jean, H. Saunders; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer Mary C. Mills.

The purpose of this meeting was to review the County's 2nd quarter operating budget.

Representative Daly made a motion to accept the Minutes of May 6, 1991, as written. The motion passed unanimously.

Discussion followed, reviewing all account balances through June 30, 1991.

September 12, 1991

On Thursday, September 12, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer Mary C. Mills.

The purpose of this meeting was to hold a public hearing on the Commissioners' request for a supplemental budget. Commissioner Presby explained the request for Account 4190, Human Services for $465,000. The breakdown is $25,500 for Aid to Permanently & Totally Disabled; $258,500 for Intermediate Nursing Care; and $181,000 for Board and Care of Children. These are costs that are billed from the State and the Commissioners have no control over the amounts. Rep. Foster made a motion to accept the $465,000 request for a proposed budget. A roll call vote was taken. Those voting "Yes" were Representatives R. Daly, H. Dickinson, R. Foster, R. Jean, J. Bradley, G. Wiggin, and A. Wiggin. Those voting "No" were Representatives N. Allard, M. Beach, A. Dodge and H. Saunders. The motion passed 7-4.

Representative A. Wiggin made a motion to go into Convention. The motion passed unanimously.

Representative Foster made a motion NOT to accept the $465,000 for a proposed supplemental budget. The motion passed 7-4. Discussion followed. Rep. G. Wiggin made a motion to table the proposed supplemental budget request. The motion passed 7-4 with the following voting "Yes": Representatives R. Daly, H. Dickinson, R. Foster, R. Jean, G. Wiggin, H. Saunders and A. Wiggin. Those voting "No" were Representatives N. Allard, M. Beach, A. Dodge and J. Bradley.

Discussion followed regarding Redistricting. Representative G. Wiggin made a motion that the Delegation adopt the Commissioners recommendation that the districts stay as is. The motion passed unanimously.

Representative A. Wiggin made a motion to accept the Minutes of July 22, 1991, as written. The motion passed unanimously.

September 18, 1991

On Wednesday, September 18, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Saunders, A. Wiggin and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue the recessed Delegation meeting of September 12, 1991.

Representative Foster made a motion to accept the Minutes of September 12, 1991, as corrected. The motion passed unanimously.

Representative Dodge made a motion to remove the proposed supplemental budget request from the table. The motion passed unanimously. Rep. Beach made a motion to approve the $465,000 request presented at the public hearing. The motion passed 6-3, with the following voting "Yes": Representatives Allard, Beach, Daly, Dodge, Saunders and A. Wiggin. Those voting "No" were Representatives Bradley, Foster and G. Wiggin.

October 21, 1991

On Monday, October 21, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, H. Saunders and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to review the County's 3rd quarter operating budget.

Representative Foster made a motion to accept the Minutes of September 18, 1991, as written. The motion passed unanimously.

Representative Daly made a motion that the report for the 3rd quarter be approved as presented. Discussion followed. The motion passed unanimously.

Representative Foster made a motion to accept Redistricting Plan 1990B with seven legislative districts. The motion passed unanimously.

November 25, 1991

On Monday, November 25, 1991, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, R. Jean and H. Saunders.

The purpose of this meeting was to review the Carroll County Redistricting Plan.

Representative Bradley made a motion that District 1, 2, and 3 be approved. The motion passed unanimously.

Representative Foster made a motion to accept the Statement of Appropriations and Revenues for Hale's Location for 1991. The motion passed unanimously.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

Budget of CARROLL County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19 91 to December 31, 19 91

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairm of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth c of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treas on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropr tions for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I PURPOSE OF APPROPRIATION	Acct. Nos	APPROPRIATIONS 1990 FISCAL YEAR		ACTUAL EXPENDITURES 1990 FISCAL YEAR		APPROPRIATIONS 1991 FISCAL YEAR	
Current Maintenance							
General Government							
Administration — Commissioner's Office	4100	138,436	37	138,436	37	139,000	00
Administration — Treasurer	4101	5,495	00	4,792	59	5,490	00
Administration — Auditors, Legal	4102	15,817	66	15,778	32	28,000	00
County Attorney	4110	156,291	39	156,291	39	149,866	00
Register of Deeds	4120	213,372	92	205,395	96	215,347	00
Register of Probate	4130						
Sheriff	4140	655,081	00	653,670	98	551,590	00
Medical Referee	4150	1,891	05	1,891	05	1,900	00
Maintenance of Court House (1st Loc.)	4160						
Maintenance of Administration Bldg.	4170	89,348	00	86,708	88	85,762	00
Superior Court (1st Loc.)	4180						
Sewer System	4197	10,912	66	10,912	66	6,400	00
Public Welfare	4190	1,419,668	57	1,411,057	28	1,436,000	00
Maintenance	4193	9,600	00	6,734	96	30,000	00
County Nursing Home							
Administration	5100	161,532	24	160,667	81	219,417	00
Property and Related Expense	5110						
Dietary	5130	601,090	90	601,090	90	630,000	00
Nursing	5140	1,842,292	06	1,842,292	06	1,896,807	00
Plant Operation	5150	199,966	41	199,966	41	216,442	00
Laundry and Linen	5160	95,358	68	95,358	68	98,400	00
Housekeeping	5170	131,710	80	131,710	80	140,809	00
Physicians and Pharmacy	5180	15,056	35	15,056	35	31,700	00
Special Services, Therapy, Social Svs.	5190-93	235,592	56	216,811	05	233,179	00
Attorney Victim Witness Advocate	4111	35,812	08	35,812	08	35,000	00
County Jail							
Jail Expense	6100	497,970	43	497,970	43	504,256	00
Water Rents	4106	11,353	15	11,353	15	8,650	00
County Farm							
Farm Expense	7100	103,330	34	102,756	56	76,200	00
Annex Building	8200	27,719	30	27,719	30	28,000	00
Cooperative Extension Service							
Expense	8360	139,300	00	139,300	00	139,300	00
Debt Service							
Interest							
On Tax Anticipation Notes	9100	168,000	00	167,177	41	200,000	00
On Long Term Notes	9110	–		–		21,350	00
On Bonded Debt	9120	20,160	00	20,160	00	17,920	00
Principal							
Tax Anticipation Notes	9150						
Long Term Notes	9160	–		–		61,000	00
Bonded Debt	9170	40,000	00	40,000	00	40,000	00
Regional Appropriations	9180	103,800	00	103,800	00	82,800	00
Capital Outlay, New Construction and Equipment:							
Solid Waste Study	9230	70,636	00	70,636	00	–	
Deficit Appropriation		23,437	00	23,436	13	–	
Dispatch Center	4142	162,495	00	158,566	02	164,434	00
Revenue Sharing Prior Years	9285	–		–		20,000	00
County Convention Expense	9370	7,656	08	7,656	08	7,195	00
Contingency Fund	9900						
TOTAL APPROPRIATIONS		7,410,184	00	7,360,967	66	7,522,214	00

SECTION II SOURCES OF REVENUE	Acct. Nos.	ESTIMATED REVENUE 1990 FISCAL YEAR		ACTUAL REVENUE 1990 FISCAL YEAR		ESTIMATED REVENUE 1991 FISCAL YEAR	
Current Income							
Superior Court — Fines and Forfeited Bail	4010						
Register of Deeds — Fees	4020	397,400	00	415,757	77	407,700	00
Sheriff's Writ Fees	4010	76,500	00	83,805	00	76,500	00
Sheriff's Other Income	4010	72,981	00	74,879	99	70,781	00
County Nursing Home							
Patient Income (Nos. 5020, 1, 2, 3)	5000	3,007,245	00	3,103,604	06	3,458,978	00
Miscellaneous Income (Nos. 5025, 6)	5000	116,943	00	139,267	56	133,933	00
Attorney's Victim Witness	4000	26,289	00	35,812	08	26,250	00
County Jail							
Jail	6040	3,000	00	3,304	00	3,000	00
County Farm							
Farm	7000	67,000	00	82,512	57	58,500	00
Maintenance	7093	-		-		14,500	00
Court Lease Income	8500	41,330	00	41,330	00	48,160	00
Income Other Than Current Revenue							
Interest (Nos. 9060, 1, 2)	9000	96,600	00	123,392	10	100,000	00
Welfare							
Old Age Assistance	9071						
Direct Relief	9072						
Board and Care of Children	9073						
Social Services	9500	25,390	00	25,052	03	26,347	00
Area Communication Service	9080						
Received from Capital Reserve	9500	70,636	00	70,636	00	-	
Other Water Rents	4000	7,200	00	7,300	00	7,200	00
Annex Rents	8000	7,200	00	7,200	00	7,200	00
Insurance Refunds	4000	11,000	00	10,906	21	11,000	00
Miscellaneous County	4000	2,000	00	12,587	12	3,000	00
Unincorporated Places	4000	100	00	-0-		100	00
Proceeds of Bonds and Long Term Notes							
Revenue Sharing Funds Used	9500	-		-		20,000	00
Surplus Used to Reduce Tax Rate	9099						
Total Income From All Sources Except Taxation		4,028,814	00	4,237,346	49	4,473,149	00
*Amount Necessary To Be Raised by County Tax	4000	3,381,370	00	3,381,370	00	3,049,065	00
TOTAL REVENUES		7,410,184	00	7,618,716	49	7,522,214	00

* Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Services, Department of Revenue Administration

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman Gene H. Chandler

Clerk Gordon E. Wiggin

County Convention

COMMISSIONERS PROPOSED SUPPLEMENTAL BUDGET 1991

REVENUES

4000-010-000	Income From Taxes	465,000.00
TOTAL REVENUES		$465,000.00

EXPENSES

4190-054-035	OAA	-0-
4190-055-035	APTD	25,500.00
4190-056-035	Intermediate Nursing Care	258,500.00
4190-058-035	Board & Care of Children	181,000.00
TOTAL EXPENSES		$465,000.00

CARROLL COUNTY

1991 County Tax Apportionment

Municipalities	Proportion of Tax	Amount of Tax
Albany	.008	$ 29,367
Bartlett	.079	277,885
Brookfield	.008	27,382
Chatham	.005	17,286
Conway	.161	566,910
Eaton	.010	34,522
Effingham	.016	57,040
Freedom	.040	139,515
Hart's Location	.001	4,227
Hale's Location	.001	6,013
Jackson	.036	124,405
Madison	.037	129,602
Moultonboro	.187	656,537
Ossipee	.055	191,583
Sandwich	.035	122,472
Tamworth	.034	118,786
Tuftonboro	.074	260,385
Wakefield	.073	258,010
Wolfeboro	.140	492,138
	1.00%	$3,514,065

March 5, 1992

Board of County Commissioners
County of Carroll, New Hampshire
Ossipee, New Hampshire

Commissioners:

We have audited the accompanying general purpose financial statements for the County of Carroll, New Hampshire as of and for the year ended December 31, 1991 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 3 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements present fairly in all material respects, the financial position of the County of Carroll, New Hampshire as at December 31, 1991 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Exhibit 1

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1991

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt	
ASSETS								
Cash	$ 40,782	$ 55,411	$ 25,355	$ 165,389	$ 293,224	$ -	$ -	$ 580,161
Temporary Investments, At Cost	259,580	159,365	238,866	-	5,877	-	-	663,688
Accounts Receivable	63,377	-	-	241,992	-	-	-	305,369
Due from Other Funds (Note 6)	355,668	-	-	-	-	-	-	355,668
Due from Other Governments	8,863	-	-	-	-	-	-	8,863
Inventories	37,596	-	-	28,352	-	-	-	65,948
Prepaid Expenses	64,740	-	-	4,891	-	-	-	69,631
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,805,663	-	2,906,304	-	4,711,967
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	280,000	280,000
TOTAL ASSETS	$ 830,606	$ 214,776	$ 264,221	$2,246,287	$ 299,101	$2,906,304	$ 280,000	$7,041,295

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement

Exhibit 1
(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1991

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt	Totals (Memorandum Only)
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts Payable	$ 349,512	$ -	$ -	$ 66,550	$ 1,819	$ -	$ -	$ 417,881
Accrued Liabilities	8,900	-	-	187,418	-	-	-	196,318
Due to Other Funds (Note 6)	-	-	-	316,002	39,666	-	-	355,668
Due to Specific Individuals or Groups	-	-	-	-	257,616	-	-	257,616
Bonds Payable (Note 4)	-	-	-	244,000	-	-	280,000	524,000
Total Liabilities	358,412	-	-	813,970	299,101	-	280,000	1,751,483
Fund Equity:								
Investment in General Fixed Assets	-	-	-	-	-	2,906,304	-	2,906,304
Contributed Capital: County	-	-	-	401,845	-	-	-	401,845
Intergovernmental	-	-	-	928,837	-	-	-	928,837
Donations	-	-	-	117,856	-	-	-	117,856
Retained Earnings (Deficit)	-	-	-	(16,221)	-	-	-	(16,221)
Fund Balance:								
Reserved for Encumbrances	3,875	-	-	-	-	-	-	3,875
Reserved for Prepaid Expenses	64,740	-	-	-	-	-	-	64,740
Unreserved:								
Designated for Specific Appropriations	-	214,776	-	-	-	-	-	214,776
Designated for Specific Capital Projects	-	-	264,221	-	-	-	-	264,221
Undesignated	403,579	-	-	-	-	-	-	403,579
Total Fund Equity	472,194	214,776	264,221	1,432,317	-	2,906,304	-	5,289,312
TOTAL LIABILITIES AND FUND EQUITY	$ 830,606	$ 214,776	$ 264,221	$2,246,287	$ 299,101	$2,906,304	$ 280,000	$7,041,295

The Accompanying Notes are an Integral Part of this Financial Statement

Exhibit 2

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1991

	Governmental Fund Types			Totals
	General	Special Revenue	Capital Projects	(Memorandum Only)
Revenues:				
Taxes	$3,514,065	$ -	$ -	$3,514,065
Charges for Services	557,707	-	-	557,707
Intergovernmental	-	65,192	-	65,192
Rent	59,361	-	-	59,361
Interest	162,220	14,462	17,072	193,754
Other	79,543	-	-	79,543
County Jail	3,480	-	-	3,480
Annex	7,200	-	-	7,200
County Farm	58,506	-	-	58,506
Total Revenues	4,442,082	79,654	17,072	4,538,808
Expenditures:				
Current:				
General Government	3,666,056	213,961	-	3,880,017
County Jail	498,059	-	-	498,059
County Farm	71,210	-	-	71,210
Annex	21,780	-	-	21,780
Capital Outlay	-	686	-	686
Debt Service: Principal	40,000	-	-	40,000
Interest	17,920	-	-	17,920
Total Expenditures	4,315,025	214,647	-	4,529,672
Excess (Deficiency) of Revenues Over Expenditures	127,057	(134,993)	17,072	9,136
Other Financing Sources (Uses):				
Operating Transfers In	233,847	148,050	-	381,897
Operating Transfers (Out)	(148,050)	-	-	(148,050)
Total Other Financing Sources (Uses)	85,797	148,050	-	233,847
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	212,854	13,057	17,072	242,983
Fund Balance at Beginning of Year, Restated Note 11	259,340	201,719	247,149	708,208
Fund Balance at End of Year	$ 472,194	$ 214,776	$ 264,221	$ 951,191

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1991

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	$3,514,065	$3,514,065	$ -	$ -	$ -	$ -
Charges for Services	554,981	557,707	2,726	-	-	-
Intergovernmental	-	-	-	26,250	28,773	2,523
Rent	48,160	59,361	11,201	-	-	-
Interest	100,000	162,220	62,220	-	-	-
Other	62,147	79,543	17,396	-	-	-
County Jail	3,000	3,480	480	-	-	-
Annex	7,200	7,200	-	-	-	-
County Farm	58,500	58,506	6	-	-	-
Total Revenues	4,348,053	4,442,082	94,029	26,250	28,773	2,523
Expenditures:						
Current:						
General Government	3,584,434	3,666,056	(81,622)	175,127	176,756	(1,629)
County Jail	504,256	498,059	6,197	-	-	-
County Farm	76,200	71,210	4,990	-	-	-
Annex	28,000	21,780	6,220	-	-	-
Capital Outlay	-	-	-	200	-	200
Debt Service: Principal	40,000	40,000	-	-	-	-
Interest	17,920	17,920	-	-	-	-
Total Expenditures	4,250,810	4,315,025	(64,215)	175,327	176,756	(1,429)
Excess (Deficiency) of Revenues Over Expenditures	97,243	127,057	29,814	(149,077)	(147,983)	1,094

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1991

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses):						
Operating Transfers In	37,557	233,847	196,290	148,050	148,050	-
Operating Transfers (Out)	(148,050)	(148,050)	-	-	-	-
Total Other Financing Sources (Uses)	(110,493)	85,797	196,290	148,050	148,050	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Sources (Uses) (Budgetary Basis) (Notes 1 & 7)	(13,250)	212,854	226,104	(1,027)	67	1,094
Nonbudgeted Special Revenue Funds Not Included in Adopted Budget	-	-	-	-	12,990	12,990
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other (Uses) (GAAP Basis)	(13,250)	212,854	226,104	(1,027)	13,057	14,084
Fund Balance at Beginning of Year, Restated Note 11	259,340	259,340	-	291,719	201,719	-
Fund Balance at End of Year	$ 246,090	$ 472,194	$ 226,104	$ 290,692	$ 214,776	$ 14,084

The Accompanying Notes are an Integral Part of this Financial Statement

Exhibit 4

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1991

	Proprietary Fund Types Enterprise Mountain View Nursing Home
Operating Revenues	
Charges for Services	$3,634,929
Other	1,442
Total Operating Revenues	3,636,371
Operating Expenses	
General Operating Expense	3,245,240
Depreciation	114,936
Total Operating Expenses	3,360,176
Non-Operating Revenues (Expenses)	
Interest - Bonds	(22,590)
Loss on Replacement of Roof	(42,115)
Total Non-Operating Revenues (Expenses)	(64,705)
Income (Loss) Before Operating Transfers	211,490
Operating Transfers In (Out)	(233,847)
Net Income (Loss)	(22,357)
Other Changes in Retained Earnings	
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 5)	22,811
Increase (Decrease) in Retained Earnings	454
Retained Earnings (Deficit) At Beginning of Year	(16,675)
Retained Earnings (Deficit) at End of Year	($16,221)

The Accompanying Notes are an Integral Part of this Financial Statement

March 5, 1992

Board of County Commissioners
County of Carroll, New Hampshire

In planning and performing our audit of the financial statements of the County of Carroll, New Hampshire for the year ended December 31, 1991 we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

The County's internal control structure consists of policies and procedures established by management to provide reasonable but not absolute, assurance that the financial data are recorded, processed, summarized and reported consistent with the assertions embodies in the financial statements. In establishing those policies and procedures, management assesses their expected benefits and related costs. Because of the inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any assessment of the internal control structure to future periods is subject to the risk that policies or procedures may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

This report is intended solely for the information and use of the County Commissioners, management, others within the County and State Agencies.

Respectfully submitted,

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

March 5, 1992

Board of County Commissioners
County of Carroll, New Hampshire

We have audited the accompanying statement of costs claimed (Exhibit A) by the County of Carroll, New Hampshire, under Victim/Witness Assistance (#VWA-89-7430-09Ob) for the year ended December 31, 1991. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As part of our audit, the allowability of costs claimed under the Grant was determined in accordance with the provisions of the Grant and applicable Federal regulations. We found no costs questioned in this regard.

In our opinion, subject to the effects, if any, on Exhibit A of the ultimate resolution by the cognizant agency of any questioned expenditures, if any, Exhibit A presents fairly the financial information contained therein in accordance with the financial provisions of the Grant and generally accepted accounting principles.

This report is intended for use in connection with the Grant to which it refers and should not be used for any other purpose.

Sincerely,

John E. Lyford
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Exhibit A

CARROLL COUNTY
STATEMENT OF COSTS CLAIMED UNDER VICTIM/WITNESS ASSISTANCE
(#VWA-89-7430-09Ob)
FOR THE YEAR ENDED DECEMBER 31, 1991

	Costs Claimed
Salaries	$19,953
Benefits	3,747
Travel	282
Office Expense	1,593
Equipment	2,023
Training	675
Audit	500
Total Costs	$28,773

Victim/Witness Assistance (#VWA-89-7430-09Ob) for $61,829 was awarded to Carroll County for the period April 15, 1989 through December 31, 1991. The grant provided for a victim/witness assistance program.

We would like to thank Gilbert C. Adams, Jr. of Center Ossipee, Dee Dee Libby, Activities Director and Verna Haynes, a resident of Mountain View Nursing Home, for lending us their pictures and postcards.